

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.3330 Business Income of Persons Other Than Residents (IITA Section 304) - Allocation

TITLE 86: REVENUE

**PART 100
INCOME TAX**

**Section 100.3330 Business Income of Persons Other Than Residents
(IITA Section 304 -- Allocation)**

Any person subject to the taxing jurisdiction of this state shall allocate all of its nonbusiness income within or without this state in accordance with IITA Section 303 and 86 Ill. Adm. Code 100.3300.

(Source: Section repealed, new Section adopted at 6 Ill. Reg. 579, effective December 29, 1981; amended at 8 Ill. Reg. 6184, effective May 4, 1984)